

## Subpart N—Records and Reports of Liquors From the Virgin Islands

### RECORD AND REPORT OF LIQUORS BROUGHT INTO THE UNITED STATES

#### § 250.272 General requirements.

Except as provided in § 250.273, every person, other than a tourist, bringing liquors into the United States from the Virgin Islands shall keep such records and render reports of the physical receipt and disposition of such liquors as are required to be kept by a wholesale or retail dealer, as applicable, under the provisions of part 194 of this chapter. Any importer who is responsible for release of the liquors from customs custody and who does not take physical possession of the liquors shall keep commercial records reflecting such release; such records shall identify the kind and quantity of the liquors released, the name and address of the person receiving the liquors from customs custody, and shall be filed chronologically by release dates. Records and reports will not be required under this part with respect of liquors while in customs custody.

(Approved by the Office of Management and Budget under control number 1512-0352)  
(72 Stat. 1342, 1345; 26 U.S.C. 5114, 5124)

[T.D. ATF-2, 37 FR 22739, Oct. 21, 1972. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984]

#### § 250.273 Proprietors of taxpaid premises.

Transactions involving the bringing of liquors into the United States from the Virgin Islands by proprietors of distilled spirits plants in the United States qualified under the provisions of this chapter shall be recorded and reported in accordance with the regulations governing the operations of such premises in the United States.

[T.D. 6478, 25 FR 6203, July 1, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975]

#### § 250.273a Transfer record.

The transfer record for Virgin Islands spirits prescribed in § 250.301 shall show the:

- (a) Date prepared;

- (b) Serial number of the transfer record, beginning with "1" each January 1;

- (c) Name of the proprietor and distilled spirits plant number to which consigned;

- (d) Name and address of the consignor;

- (e) Kind of spirits;

- (f) Name of the producer;

- (g) Age (in years, months and days) of the spirits;

- (h) Proof of the spirits;

- (i) Type and serial number of containers; and

- (j) Proof gallons of spirits in the shipment.

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(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-198, 50 FR 8554, Mar. 1, 1985]

#### § 250.273b Package gauge record.

When required in this part with respect to Virgin Islands spirits, a package gauge record shall be prepared to show:

- (a) The date prepared;

- (b) The related transaction record and its serial number;

- (c) The producer, his name and address; and

- (d) For each package, the:

- (1) Package identification or serial number;

- (2) Kind of spirits;

- (3) Gross weight;

- (4) Tare;

- (5) Net weight;

- (6) Proof gallons; and

- (7) Proof.

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[T.D. ATF-198, 50 FR 8554, Mar. 1, 1985]

### FILING AND RETENTION OF RECORDS AND REPORTS

#### § 250.275 Filing.

(a) All records and reports required by this part will be maintained separately, by transaction or reporting date, at the importer's place of business. The regional director (compliance) may, pursuant to an application, authorize files, or an individual file, to